

Posted 2/20/2012
sli

CANNON BUILDING
861 SILVER LAKE BLVD., SUITE 203
DOVER, DELAWARE 19904-2467

STATE OF DELAWARE
DEPARTMENT OF STATE

DIVISION OF PROFESSIONAL REGULATION

TELEPHONE: (302) 744-4500
FAX: (302) 739-2711
WEBSITE: WWW.DPR.DELAWARE.GOV

PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, January 18, 2012 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	

MEMBERS PRESENT

Judith Scarborough, Professional Member, Secretary
Sharron Cirillo, Professional Member
Robert Mosch, Professional Member
Jeffrey Premo, Professional Member
Sharron Cirillo, Professional Member
Robert Paretta, Educational Member
Gary Pippin, Public Member
Denise Stokes, Public Member

ABSENT

Michael Wollaston, Professional Member, President
James Cohee, Professional Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Daniel Stevenson, Deputy Attorney General
Shelly Ide, Administrative Specialist II

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPAD
Deborah Champagne
Chad Toms, Whiteford Taylor & Preston

CALL TO ORDER

Ms. Scarborough called the meeting to order at 9:08 a.m.

REVIEW OF MINUTES

A motion was made by Ms. Cirillo, seconded by Mr. Mosch, to approve the minutes of the November 16, 2011 meeting. The motion carried unanimously.

UNFINISHED BUSINESS

Proposal to Deny Hearing

The Proposal to Deny Hearing for Ms. Champagne went on record at 9:09am with introductions. Ms. Champagne was sworn in at 9:10am. The hearing went off the record at 10:11am for Board deliberations. The hearing resumed at 10:37am with Ms. Cirillo making the motion, seconded by Mr. Pippin, whereas the Board approved the application for Ms. Champagne contingent upon receiving an updated work affidavit from her current supervising licensed CPA. She will have 60 days from the date of the Board Order to have this submitted. Mr. Paretta recused himself from the hearing, as the respondent's attorney was a former student of his. A majority motion carried. The hearing adjourned at 10:38am.

Re-Review of Applications

Mr. Pippin made a motion, seconded by Ms. Stokes to approve the Combination Applications for CPA Certificate and Permit to Practice of Kristin Devlin, Ki Up Kwon, Vittorio Gimelli, and the Application For PA Permit To Practice for Carlton Johnson. The motion carried unanimously.

Proposal to Deny Application

Ms. Cirillo made a motion, seconded by Ms. Stokes for Proposal to Deny the CPA Permit application for Bibiana Stewart. The motion was carried unanimously.

Final Denial of Application

Mr. Paretta made a motion, seconded by Mr. Mosch, to Deny the Combination Application for CPA Certificate and Permit to Practice of Sophear Chiv. The motion was carried unanimously.

Review of CPE Ethics Courses

Mr. Mosch made a motion, seconded by Mr. Paretta, to approve Loscalzo's Professional Ethics for Delaware CPAs. The motion was carried unanimously. Bisk Education's Ethics Standards for Delaware CPAs from Bisk Education and Continuing Academics CPE Tutor were distributed for review and will be discussed at the next meeting.

Update on Progress of CE Audit Responses

Mr. Premo made a motion, seconded by Mr. Mosch, to approve the continuing education audits of Karen Williams, Asif Janjua, Knut Knutsen, Karl Fassnacht, Nadeem Hussain, and Judy Anderson and to refer the files of Saumil Shah, Lin Gui, Joyce Kam, Shuping Chang, Denis Rousseau, Yimei (Isabella) Yao, Ava Hin Pui Chan, Akitoshi Mizoe to the hearing officers for Rule to Show Cause Hearings. The motion carried unanimously.

NEW BUSINESS

Review of CPA Permit Applications

A motion was made by Mr. Paretta, seconded by Mr. Mosch, to approve the applications of Michelle Hoffman, Sindy Maharaj, Amanda Yantosh, Nicholas Pizzie, Joshua Henderson, Monique Smith, Kuniko Nakazawa, and Irumire Okhumale. The motion carried unanimously.

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to approve the applications of Daniela Jolodosky, Jennifer Hecheverria, Parmi Shah, Kevin Sinclair, Wing Sau Chun, Susan Marley, Sean Swearman, Erle Hatch, Jessica Raymond, Shivkishan Kothari, Karly Laughlin, Kwame Hamilton, Donna Austin, Yang Chen, Meghan DeSanto, Jagatnarine Churaman, Felix Wu, Lisa Kinsey, Ronald Ford, Ryan Painter, John Leary, Gregory Schieffer, and Brad Slaney and to table the application of Janan Al Hasani pending detailed proof of work experience under a licensed supervising CPA and an updated *Request For Exemption From Social Security Number Requirement*. The motion carried unanimously.

Review of CPA Firm Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to table the application of Richard D. Sanderson & Associates, LLC, pending the firm having additional associates or a name change to reflect that there are no associates. The motion carried unanimously.

Complaint Status

04-03-10 – Pending Acceptance of Hearing Officer's Recommendation
04-07-10 – Assigned
04-02-11 – Assigned
04-03-11 – Assigned
04-04-11 – Assigned
04-05-11 – Assigned
04-06-11 – Assigned

Review and Signing of Hearing Officer's Recommendation

A motion was made by Mr. Paretta, seconded by Mr. Mosch, to accept the Hearing Officer's recommendations for Jones, Moore & Associates Ltd. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to ratify the applications of Michiko Arioka, Ryan Murray, Chris Chi-Ian Lou, Barbara Lee Gorski, Suzy Yuan, Shlomo Udem, and Shinji Iida. The motion carried unanimously.

CORRESPONDENCE

The Board discussed an e-mail from Stacey Grooms, at NASBA, regarding Delaware allowing mobility for individuals currently licensed and having their principal place of business in substantially equivalent states. The Board confirmed this to be a correct interpretation & asked for correspondence to be sent to Ms. Grooms as a follow-up.

As the Board discussed License Law §111. Requirements for permits to practice by firms (e) & (h), Ms. Cirillo, pointed out that in 10.1 of the Rules & Regulations, ***Rule 10.0 in its entirety does not apply to a firm that does not maintain an office in this State and is practicing certified public accountancy through an individual practicing pursuant to the practice privilege afforded by 24 Del.C. §108 and Rule 9.3.*** Therefore, if the firm has no office in the state, they do not require an out-of-state employee to have a license either. If the firm obtains an office in Delaware, both the firm and the employee(s) would be required to obtain licensure. The Board has formed a committee (Ms. Scarborough, Mr. Mosch, & Mr. Premo) to begin workshops in order to clarify this language and make it easier to understand. The workshop will begin meeting in February or March.

Question was brought to the attention of the Board whether experience gained under a CPA licensed in Hong Kong would be sufficient to Delaware licensure. The Board understands the five-year Mutual Recognition Agreement (MRA) that establishes the basis for reciprocity between the U.S. and Hong Kong accounting professions. However, the Board still requires the applicants to have the appropriate work experience (in accordance with their degree) under a licensed USA CPA. This includes GAAP experience and must be attested to by a licensed CPA in the USA.

The Board reviewed the Delaware Ethics Course Checklist and made some revisions. The updated version will be added to the website.

PUBLIC COMMENT

None

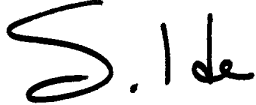
NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, February 15, 2012, at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Mr. Premo, seconded by Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:39am.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'S. Ide'.

Shelly Ide
Administrative Specialist II